

Filing month of verified statement	Four-quarter calendar year period ending
January	Sept. 30, preceding year.
February	Do.
March	Do.
April	Dec. 31, preceding year.
May	Do.
June	Do.
July	Mar. 31, filing-month year.
August	Do.
September ..	Do.
October	June 30, filing-month year.
November ...	Do.
December ...	Do.

The 4-quarter calendar year periods identified above represent the minimum requirement. However, in event a proposed fare/charge increase is filed at a time when data for a more current quarter than that specified are obtainable, the more current quarter may be used in the base year-actual. For example, if an increase is filed in late March and data for the 4th quarter of the preceding year is obtainable, the base year-actual ending December 31, may be used in lieu of the base year-actual ending September 30.

EXPLANATORY—SCHEDULE D (PART II)

Purpose. Schedule D (Part II) is designed to segregate the impacts of: (1) The Board's deferred tax accounting rule change; and (2) the impact of the investment tax credit on continuing operations.

Study Carrier Groupings. The study carrier groups for Part II shall be the same as those designated for Part I.

Column (b). The annual report sources in this column refer to the 1976 Annual Report Form MP-1. For years prior or subsequent to 1976, use comparable sources.

Columns (c), (d) and (e). The reporting periods for Part II shall correspond to those in Part I.

Investment Tax Credit Impact. This impact is: (1) The amount by which Account 8000, Income Taxes on Income from Continuing Operations, was credited for the investment tax credit if the flow-through accounting method was elected or (2) the amount by which Account 8040, Provision for Deferred Taxes, was credited for the amortization of the investment tax credit if the deferral accounting method was elected.

[42 FR 32541, June 27, 1977; 42 FR 40861, Aug. 12, 1977. Redesignated at 47 FR 49577, Nov. 1, 1982]

SCHEDULE E TO SUBPART B OF PART 1139—STATEMENT OF CHANGES IN FINANCIAL POSITION

[Dollars in thousands]

() Greyhound Lines, Inc. () Trailways combined () All study carriers

Line No. and item (a)	Source (b)	Calendar year 19__ (c)	Calendar year 19__ (d)	Base year-actual (e)
SOURCES OF WORKING CAPITAL				
Working capital provided by operations:				
1 Net income (loss) before extraordinary items	Sch. 2998, L. 47, col. (b) .....	.....	.....	.....
Add expenses not requiring outlay of working capital (subtract) credits not generating working capital:				
2 Loss (gain) on sale or disposal of tangible property.	Sch. 5091, L. 7, col. (b) .....	.....	.....	.....
3 Add depreciation and amortization expense	Sch. 2998, Ls. 11+12+35+36, col. (b).	.....	.....	.....
4 Net increase (decrease) in deferred income taxes.	Sch. 2998, L. 42, col. (b) .....	.....	.....	.....
5 Net decrease (increase) in parent's share of subsidiary's undistributed income for the year.	Sch. 2998, L. 28 .....	.....	.....	.....
6 Net increase (decrease) in noncurrent portion of estimated liabilities.	Sch. 101, L. 31, cols. (b)-(c) .....	.....	.....	.....
7 Other (specify):				
8 .....	.....	.....	.....	.....
9 .....	.....	.....	.....	.....
10 .....	.....	.....	.....	.....
11 .....	.....	.....	.....	.....
12 .....	.....	.....	.....	.....
13 .....	.....	.....	.....	.....
14 .....	.....	.....	.....	.....
15 .....	.....	.....	.....	.....
16 .....	.....	.....	.....	.....
17 .....	.....	.....	.....	.....
18 Total working capital from operations before extraordinary items.	.....	.....	.....	.....
19 Extraordinary items and accounting changes ..	Sch. 2998, L. 53, col. (b)

Surface Transportation Board, DOT

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[Dollars in thousands]

() Greyhound Lines, Inc. () Trailways combined () All study carriers

Line No. and item (a)	Source (b)	Calendar year 19____ (c)	Calendar year 19____ (d)	Base year- actual (e)
Add expenses not requiring outlay of working capital (subtract) credits not generating working capital.				
20 Loss (gain) on extraordinary items	Sch. 2998, L. 48, col. (b)			
21 Net increase (decrease) in deferred income taxes.	Sch. 2998, L. 50, col (b)			
22 Cumulative effect of changes in accounting principles.	Sch. 2998, L. 52, col. (b)			
Other (specify):				
23				
24				
25				
26				
27				
28 Total working capital from extraordinary items and accounting changes.				
29 Total working capital from operations (lines 18 and 28).				
Working capital from sources other than operating:				
30 Proceeds from issuance of long-term liabilities				
31 Proceeds from sale/disposition of carrier operating property.	Sch. 1200-A, L. 9			
32 Proceeds from sale/disposition of other tangible property.				
33 Proceeds from sale/repayment of investments advances.	Sch. 1600/1650, ls. 23+47			
34 Net decrease in sinking and other special funds.	Sch. 1700, ls. 15+31+50, cols. (d)-(j).			
35 Proceeds from issue of capital stock	Sch. 2700A/2710A, L. 12, cols. (e)+(f)-(i).			
Other (specify):				
36				
37				
38				
39				
40				
41 Total working capital from sources other than operating.				
42 Total sources of working capital (lines 29 and 41).				
APPLICATION OF WORKING CAPITAL				
43 Amount paid to acquire/retire long-term liabilities.				
44 Cash dividends	Sch. 2930, L. 16			
45 Purchase price of carrier operating property ...	Sch. 1200, L. 11, col. (c)			
46 Purchase price of other tangible property				
47 Purchase price of long-term investments and advances.	Sch. 1600/1650, ls. 23+47, col. (e).			
48 Net increase in sinking or other special funds	Sch. 1700, ls. 15+31+50, cols. (j)-(d).			
49 Purchase price of acquiring treasury stock	Sch. 2700B/2710B, L. 12, col. (c).			
Other (specify):				
50				
51				
52				
53				
54				
55 Total application of working capital				
56 Net increase (decrease) in working capital (line 42 less line 55).				

EXPLANATORY—SCHEDULE E

Purpose. Schedule E is designed to provide the Board with an indication of the carrier's

sources and uses of funds over the recent past.

Study Carrier Groupings. Schedule E shall be prepared on the following two bases:

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1. Greyhound Lines, Inc.
2. Trailways Combined (study carriers, only)

3. All Study Carriers
“Funds”. The term “Funds” for the purpose of this schedule shall include all assets or financial resources even though a transaction may not directly affect cash or working capital. For example, the purchase of property in exchange for bonds or shares of stock would be an application of funds for investment in property provided by the issue of securities.

Sources and uses of funds should be individually disclosed. For example, outlays for fixed assets should not be reported net of retirements.

Column (b). The annual report sources in this column refer to the 1976 Annual Report Form MP-1. For years prior or subsequent to 1976, use comparable sources.

Column (c). If the fare/charge increase is filed during the first six months of the calendar year, the data reported in column (c) shall be based on the 3rd calendar year preceding the filing year. For example, if the rate increase is filed on May 15, 1977, column (c) shall report data for calendar year 1974.

If the fare/charge increase is filed during the last six months of the calendar year, the data reported in column (c) shall be based on the 2nd calendar year preceding the filing year. For example, if the rate increase is filed on Nov. 15, 1977, column (c) should report data for calendar year 1975.

Column (d). If the fare/charge increase is filed during the first six months of the calendar year, the data reported in column (d) should be based on the 2nd calendar year preceding the filing year. For example, if the rate increase is filed on May 15, 1977, column (d) should report data for calendar year 1975.

If the rate increase is filed during the last six months of the calendar year, the data re-

ported in column (d) shall be based on the 1st calendar year preceding the filing year. If, for example, the fare/charge increase is filed on November 15, 1977, column (d) should report data for calendar year 1976.

Column (e). Data to be reported in this column for the base year-actual shall be based on the 4-quarter calendar year periods identified below:

Filing month of verified statement	Four-quarter calendar year period ending
January	Sept. 30, preceding year.
February	Do.
March	Do.
April	Dec. 31, preceding year.
May	Do.
June	Do.
July	Mar. 31, filing-month year.
August	Do.
September ..	Do.
October	June 30, filing-month year.
November ...	Do.
December ...	Do.

The 4-quarter calendar year periods identified above represent the minimum requirement. However, in event a proposed fare/charge increase is filed at a time when data for a more current quarter than that specified are obtainable, the more current quarter may be used in the base year-actual. For example, if an increase is filed in late March and data for the 4th quarter of the preceding year is obtainable, the base year-actual ending December 31, may be used in lieu of the base year-actual ending September 30.

[42 FR 32541, June 27, 1977; 42 FR 40861, Aug. 12, 1977. Redesignated at 47 FR 49577, Nov. 1, 1982]

SCHEDULE F TO SUBPART B OF PART 1139—AFFILIATE REVENUE DATA FOR SERVICES RENDERED

[Dollars in thousands]

() Greyhound Lines, Inc. () Trailways combined () All study carriers

Line No. and Item (a)	Calendar year 19__ (b)	Calendar year 19__ (c)	Base year-actual (d)
affiliate revenues for services rendered to respondents			
1 Engineering			
2 Management			
3 Legal			
4 Accounting			
5 Financial			
6 Furnishing of materials and supplies			
7 Leasing of land, structures, and vehicles			
8 Purchase of equipment			
9 Construction			
10 All other services			
11 Total affiliate revenues for services rendered to respondent (lines 1 through 10)			
12 Total affiliate revenues for services rendered to other than respondents			
13 Total affiliate revenues (lines 11 and 12)			